

Journalizing transactions [1-2]

JOURNAL

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH		
				DEBIT	CREDIT		DEBIT	CREDIT	
19-June	1 Rachel Frank, Capital	R1			1800000		1800000		1
2	2 Rent Expense	C1		90000				90000	2
3	3 Supplies	C2		150000				150000	3
4	4 Supplies	M1		300000					4
5	Delancy Supplies				300000				5
6	5 Prepaid Insurance	C3		450000				450000	6
8	8 Delancy Supplies	C4		150000				150000	7
8	8	T8	✓			75000	75000		8
9	9 Utilities Expense	C5		7500				7500	9
9	9	T9	✓			70000	70000		10
10	10 Miscellaneous Expense	C6			700			700	11
10	10	T10	✓			75000	75000		12
11	11 Repair Expense	C7		10000				10000	13
11	11	T11	✓			85000	85000		14
12	12	T12	✓			70000	70000		15
15	15 Rachel Frank, Drawing	C8		35000				35000	16
15	15	T15	✓			75000	75000		17
16	16 Supplies	C9		150000				150000	18
16	16	T16	✓			65000	65000		19
17	17 Supplies	M2		75000					20
17	17 Long Supplies				75000				21
17	17	T17	✓			60000	60000		22
18	18	T18	✓			80000	80000		23
19	19	T19	✓			75000	75000		24
19	19 Carried Forward		✓	1418200	2175000	730000	2530000	1043200	25